ANNUAL REPORT

—OF THE—

Selectmen and Other Town Officers

—OF THE—

TOWN OF ORANGE

NEW HAMPSHIRE

Together with the Reports of the

ROAD AGENTS AND SCHOOL DISTRICT

FOR THE

Fiscal Year Ending December 31, 1948

ALSO

Vital Statistics for the Year

ANNUAL REPORT

—OF THE—

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Vital Statistics for the Year

REPORTER PRESS, CANAAN, N. H.

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1948

Town Officers

MODERATOR	Melvin B. Eastman
CLERK	Harry A. Eastman
TREASURER	Harry A. Eastman

SELECTMEN

John E. Pederson — Harcourt W. Bull
Ray H. Skinner

COLLECTOR OF TAXES	Melvin B. Eastman
DEEDING AGENT	Melvin B. Eastman
CEMETERY AGENT	Melvin B. Eastman
ROAD AGENT	Perley B. Eastman
LIBRARIAN	James Clarke
CONSTABLE	Chester C. Hammond
HEALTH OFFICER	John E. Pederson
OVERSEER OF THE POOR	Harcourt W. Bull

AUDITORS

Archie W. Eastman — Leon W. Woodbury

LIBRARY TRUSTEES

James Clarke — Harcourt W. Bull

TRUSTEES OF TRUST FUNDS

Harcourt W. Bull — Melvin B. Eastman

SUPERVISORS OF CHECK LIST

Cecil A. Corey — Margaret J. Wilson
Leo A. Dorr

FIRE WARDEN AND DEPUTIES

Walter C. Hammond — Ronald C. Hammond
John E. Pederson

Summary of Inventory
1948

Lands and buildings	$88,239.00
Growing wood and timber	40,475.00
Electric plants (2)	2,280.00
Horses (17)	1,925.00
Oxen (4)	800.00
Cows (26)	3,525.00
Other neat stock (5)	375.00
Sheep and goats (11)	165.00
Fowls (325)	325.00
Portable mills (2)	2,000.00
Gasoline pumps and tanks (2)	115.00
Wood, lumber, pulpwood	18,336.70
Mills and machinery	2,500.00
Total valuation	$161,060.70
Soldiers' exemption	7,325.00
Exclusive of soldiers' exemptions	$153,735.70
Added valuation	300.00
Poll taxes (66)	$132.00
Added poll taxes (4)	8.00
Added poll taxes, 1947 (1)	2.00
Average rate of taxation per $100	
Valuation for all purposes	$4.20
Number of Inventories sent out 165	
Number of Inventories returned 90	

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

JOHN E. PEDERSON,
HARCOURT W. BULL,
RAY H. SKINNER,
Selectmen of Orange.

BUDGET OF THE TOWN OF

Estimates of Receipts and Expenditures for the Ensu
Compar
Actual Revenue and Expenditures of the Pre

Sources of Revenue	Est. Revnue Prev's Year 1948	Actual Revenue Previous Year 1948	Est. Revnue Ens' ng Year 1949
From State:			
Interest and Dividends Tax	$ 30.00	$ 36.50	$ 35.00
Railroad Tax	45.00	60.68	60.00
Savings Bank Tax	5.00	1.96	5.00
Reimburse a-c State and Federal forest lands	150.00	192.84	175.00
For Fighting Forest Fires	5.00		5.00
Bounties	32.00	60.50	50.00
From Local Sources Except Taxes:			
Interest Received on Taxes and Deposits		.71	
Income from Trust Funds		1.76	
Dog Licenses		61.53	
Motor Vehicle Permits		217.91	200.00
Withdrawals from Capital Reserve Funds		2.06	
Filing Fees		7.00	
Cash Surplus		1,476.89	
From Local Taxes Other Than Property Taxes:			
Poll Taxes—Regular at $2		134.00	
Added Poll Tax—1947		2.00	
Added Poll Tax—1948		6.00	
Total Revenues from All Sources Except Property Taxes		$2,262.34	
Amt. to be Raised by Prop. Taxes		6,454.87	
Added Property Tax—1948		13.52	
Total Revenues		$8,730.73	

ORANGE, NEW HAMPSHIRE

ruing Year, January 1, 1949, to December 31, 1949
ed with
vious Year, January 1, 1948, to December 31, 1948

Purposes of Expenditures	Appro-pri't'ns Previus Year 1948	Actual Expende's Previous Year 1948	Est. Exp'rs Ens'g Year 1949
CURRENT MAINTENANCE EXPENSES			
General Government:			
Town Officers' Salaries	$ 600.00	$ 632.45	$ 600.00
Town Officers' Expenses	68.00	72.07	75.00
Election and Registration Expenses	200.00	157.50	100.00
Expenses Town Hall and Other Town Buildings		24.00	25.00
Protection of Persons and Property:			
Bounties	38.50	60.50	50.00
Police Department	5.00	5.00	5.00
Fire Department		78.06	75.00
Health:			
Vital Statistics	2.00	6.50	5.00
Highways and Bridges:			
Town Maintenance: Summer	500.00	1,028.65	800.00
Winter	1,000.00	917.71	1,200.00
Insurance on Truck	90.00	39.75	75.00
T.R.A.		200.92	
Libraries	30.00	30.00	30.00
Old Age Assistance	800.00	961.00	900.00
Flags	5.00	5.00	5.00
Cemeteries	100.00	56.59	50.00
Dartmouth-Lake Sunapee	13.50	13.50	13.50
Miscellaneous		193.74	200.00
Interest:			
Taxes Bought by Town	14.31	55.40	60.00
Abatements		186.88	
Perambulating Town Lines		50.25	
Grafton Tractor Hire, snow removal		135.00	
Auto Permits		41.00	
Payments to Other Governmental Divisions:			
County Taxes		397.86	
School Taxes		2,180.04	
Total Expenditures			$7,529.37

Statement of Appropriations and Taxes Assessed for 1948

Town officers' salaries	$ 600.00	
Town officers' expenses	68.00	
Election and registration expenses	200.00	
Town Hall and buildings	125.00	
Police Department	5.00	
Vital statistics	2.00	
Insurance on town truck	90.00	
General expenses of Highway Dept.		
Summer	500.00	
Winter	1,000.00	
Class V Highways	200.92	
Libraries	30.00	
Old age assistance	800.00	
Cemeteries	100.00	
Flags for soldiers' graves	5.00	
Dartmouth-Lake Sunapee Region	13.50	
Miscellaneous	275.00	
County tax	397.86	
School tax	2,698.52	
Total Town and School appropriations		$7,110.80

Less Estimated Revenues and Credits.

Interest and dividend tax	$ 36.27	
Railroad tax	45.00	
Savings bank tax	5.00	
Reimbursement State & Federal lands	200.00	
Motor vehicle permit fees	175.00	
Cash surplus	173.82	
		$635.09
		$6,475.71

Plus overlay		113.16
Net amount to be raised by taxation		$6,588.87
Less poll taxes at $2.00, (66)		132.00
Amount to be raised by property tax on which tax rate is to be figured		$6,456.87

Taxes Committed to Collector.

Property taxes	$6,456.87	
Poll taxes at $2.00	132.00	
Total taxes to be committed		$6,588.87
Average rate of taxation per $100 valuation for all purposes		$4.20
Added taxes after assessment:		
Property taxes	$13.52	
Poll taxes	6.00	
Poll tax, 1947	2.00	
Total		$21.52

Auditors' Certificate

(CORRECTED.—This report appears over an incorrect signature on page 16)

We, the undersigned, Auditors of the said town of Orange, have examined the report of the Treasurer, Selectmen, Town Clerk, Tax Collector, Road Agent, Trustees of Trust Funds and find them correctly cast and properly vouched for the year ending December 31, 1948.

LEON W. WOODBURY,
ARCHIE W. EASTMAN,
Auditors.

FINANCIAL REPORT

OF THE

TOWN OF ORANGE

IN GRAFTON COUNTY

FOR THE

FISCAL YEAR ENDING DECEMBER 31, 1948

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

JOHN E. PEDERSON
HARCOURT W. BULL
RAY H. SKINNER
Selectmen of Orange.

HARRY A. EASTMAN, Town Treasurer.

January 12, 1949.

Town of Orange, N. H.		Balance
Assets		
Cash on hand		$2,736.94
Accounts Due to Town:		
T.R.A.	$1,105.60	
Bounties	60.50	
Fire pump fund, (Trustees of Trust Funds)	70.03	
Unredeemed Taxes:		
Levy of 1948	55.40	
Levy of 1947	16.02	
Levy of 1946	48.08	
Uncollected Taxes:		
Levy of 1948, (Poll taxes)	10.00	
Total Assets		$4,102.57
Surplus, December 31, 1947		$2,003.29
Surplus, December 31, 1948		1,666.89
Decrease of Surplus		$336.40

Sheet December 31, 1948

Liabilities

Accounts owed by Town:		
Due to School District:—		
(a) Dog licenses, 1948	$ 61.53	
(b) Balance of appropriation 1948-1949	1,198.52	
		$1,260.05
T.R.A.	$1,105.60	
Fire pump fund (Trustees of Trust Funds)	70.03	
Total Liabilities		$2,435.68
Excess of assets over liabilities (surplus)		1,666.89
Grand Total		$4,102.57

Receipts

CURRENT REVENUE

From Local Taxes:		
Property taxes—current year		$6,237.41
Poll taxes		130.00
Total current year's taxes collected and remitted		$6,367.41
Discount on 1948 property taxes	$ 170.08	
Abatement	16.80	
Taxes bought by the town	44.10	
Interest collected	.71	
Poll tax—1947 levy	2.00	
For old motor on town truck	25.00	
Trustees of Trust Funds (fire pump expense)	2.06	
Herbert E. Brown (Refund on truck insurance)	15.67	
Harry A. Eastman, Town Clerk, Auto permits	217.91	
Harry A. Eastman, Town Clerk, dog license money	61.53	
Harry A. Eastman, Town Clerk, filing fees	7.00	
Melvin B. Eastman, Deeding Agent, cemetery lot	2.50	
Received from State:		
Hedgehog bounties	38.50	
Highway Class V money	610.70	
Tax on State land	192.84	
Savings bank tax	1.96	
Railroad tax	60.68	

(Continued on page 14.)

Payments

CURRENT MAINTENANCE EXPENSES

General Government:

Officers' salaries	$ 632.45	
Officers' expenses	72.07	
Election and registration	157.50	
Town house expenses	24.00	
Flags for soldiers' graves	5.00	
Fires and equipment	78.06	
Auto permits (Harry Eastman, making out 82)	41.00	
Grafton plowings	135.00	
Vital statistics	6.50	
T.R.A.	200.92	
Highways (Summer)	1,028.65	
(Winter)	917.71	
Town truck insurance	39.75	
Libraries	30.00	
O.A.A.	961.00	
Taxes bought by town	55.40	
Constable	5.00	
Cemeteries	56.59	
Hedgehog bounties	60.50	
Abatements	16.80	
Perambulating town lines	50.25	
Lake Sunapee Region	13.50	
Miscellaneous	193.74	
Discounts	170.08	
School district	2,180.04	
County tax	397.86	
Total Payments for all purposes		$7,529.37

(Continued on page 15.)

(Continued from page 12.)

Interest and dividend tax	36.50	
Total Receipts from all sources		$7,873.95
Cash on hand January 1, 1948		2,392.36
Grand Total		$10,266.31

Payments	For the Year Ending December 31, 1948
(Continued from page 13.)	
Cash on hand December 31, 1948	2,736.94
Grand Total	$10.266.31

Schedule of Town Property.

DESCRIPTION	VALUE
Town Hall, land and buildings	$3,000.00
Library, furniture and equipment	50.00
Fire Department, equipment	400.00
Highway Department, land and building	300.00
Highway Department, equipment	2,500.00
Schools, land and buildings	2,000.00
Platts lots	500.00
Hadley lot	110.00
J. Waldo Brown lot	10.00
Jesse R. Paine lot	10.00
Mining and mineral rights on unlotted land	100.00
Total	$8,980.00

Auditors' Certificate

We, the undersigned, Auditors of the said town of Orange, have examined the report of the Treasurer, Selectmen, Town Clerk, Tax Collector, Road Agent, Trustees of Trust Funds and find them correctly cast and properly vouched for the year ending December 31, 1948.

ARCHIE W. EASTMAN,
ALBERT N. PETTES,
Auditors.

TOWN CLERK'S REPORT

Money received for License of Dogs:

Male dogs, 13 @ $2.00	$26.00	
Female dogs, 6 @ $5.00	30.00	
Spayed female dogs, 7 @ $2.00	14.00	
		$70.00
Expenditures:		
25 license tags and postage	$3.04	
Clerk's fees and postage	$5.43	
		$8.47
Paid Town Treasurer		$61.53
Auto Account:		
Cash received for 82 permits, 1948	$217.91	
Paid Town Treasurer		$217.91

Respectfully submitted,
HARRY A. EASTMAN, Town Clerk.

TOWN TREASURER'S REPORT

Year Ending December 31, 1948

Cash on hand January 1, 1948		$2,392.36
Received of Tax Collector:		
Property taxes, 1948	$6,237.41	
Poll taxes, 1948	130.00	
Discount on 1948 property taxes	170.08	
Abatement	16.80	
Taxes bought by town	44.10	
Interest collected	.71	
Poll tax, 1947	2.00	
Received of:		
Selectmen, old motor town truck	25.00	
Trustees of Trust Funds, fire pump appropriation	2.06	
Herbert E. Brown, refund on insurance on town truck	15.67	

Harry A. Eastman, Town Clerk, auto permits	217.91	
Harry A. Eastman, Town Clerk, dog license money	61.53	
Harry A. Eastman, Town Clerk, filing fees	7.00	
Melvin B. Eastman, Deeding Agent, cemetery lot	2.50	
Received from State:		
Hedgehog bounties	38.50	
Highway Class V money	610.70	
Taxes on State land 1948	192.84	
Savings bank tax	1.96	
Railroad tax	60.68	
Interest and dividends tax	36.50	
Total Receipts		$10,266.31
Paid on orders of Selectmen		7,529.37
Cash on hand January, 1, 1949		$2,736.94

HARRY A. EASTMAN,
Treasurer.

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT

LEVY OF 1948

DR.

Taxes Committed to Collector:		
Property taxes	$6,454.87	
Poll taxes	134.00	
Total warrant		$6,588.87
Added Taxes:		
Property taxes	$13.52	
Poll taxes, 3 at $2.00	6.00	

Poll taxes, 1 at $2.00, 1947	2.00	
Interest collected	.71	
Total debits		$6,611.10

CR.

Remittances to Treasurer:		
Property taxes	$6,237.41	
Poll taxes	130.00	
Poll tax, 1947	2.00	
Interest collected	.71	
Discount allowed	170.08	
Abatements	16.80	
Taxes bought by town	44.10	
Uncollected taxes as per Collector's list	10.00	
Total Credits		$6,611.10

List of uncollected poll taxes:

Laura E. Eastman	$2.00	
Pauline M. Hines	2.00	
James W. Sousa	2.00	
Jennie A. Sousa	2.00	
Peter G. Schneider	2.00	
Total Uncollected		$10.00

SUMMARY OF TAX SALES ACCOUNTS—AS OF DECEMBER 31, 1948

Tax sales on account of levies of: 1948, 1947, 1946

Taxes sold to town, (cost and int. incl.)

H. W. Ray, Edith Parkhurst land, 60 acres, 1948	$33.26	
Ray A. Craig, Powers land, 1948	14.24	
Allen T. Brock, Tenney lot, 16 acres, 1948	7.90	
Total Unredeemed		$55.40

Ray A. Craig, Powers land, 1947	$16.02
David S. Williams, Morse and Cass land, 1946 (unredeemed)	$48.08

List of Abatements on Levy of 1948 Taxes as of December 31, 1948

Property Taxes:

Charles H. Herrick	$16.80	
Total Abatements		$16.80

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1948 on account of the tax levy of 1948, 1947 and 1946, is correct to the best of my knowledge and belief.

MELVIN B, EASTMAN, Tax Collector.

List of Land Acquired through Collector's Deeds as of December 31, 1948

Platts lots	260 acres
Hadley lot	110 acres
J. Waldo Brown lot	1 acre
Jesse R. Paine lot	1 acre

Mining and mineral rights on unlotted land.

I hereby certify that the above report is correct to the best of my knowledge and belief.

MELVIN B. EASTMAN, Deeding Agent.

DETAILED STATEMENT OF PAYMENTS

General Government

Town Officers' Salaries:

John E. Pederson, Selectman	$167.25	
Harcourt W. Bull, Selectman	142.20	
Ray H. Skinner, Selectman	99.00	
Melvin B. Eastman, Tax Collector	100.00	
Melvin B. Eastman, Deeding Agent	5.00	
Melvin B. Eastman, Moderator	18.00	
Harry A. Eastman, Clerk and Treas'r	75.00	
Harry A. Eastman, Justice of the Peace	2.00	
Archie W. Eastman, Auditor	9.00	
Albert N. Pettes, Auditor	9.00	
Archie W. Eastman, Acting Selectman	6.00	
		$632.45

Town Officers' Expense

John E. Pederson, Selectman	$25.84	
Harcourt W. Bull, Selectman	19.73	
Ray H. Skinner, Selectman	10.00	
Melvin B. Eastman, Tax Collector	10.50	
Harry A. Eastman, Town Clerk and Treasurer	6.00	
		$72.07

Election and Registration

Albert N. Pettes, Supervisor	$30.00	
James Clarke, Supervisor	37.50	
Cecil R. Corey, Supervisor	30.00	
Thelma M. Hammond, Ballot Clerk	15.00	
Alice M. Dimond, Ballot Clerk	15.00	
Guy S. Hawksley, Ballot Clerk	15.00	
Viola R. Eastman, Ballot Clerk	15.00	
		$157.50

Town Hall Expense

New Hampshire Electric Co-op.	$18.00	
Mowing lawn	6.00	
		$24.00

Bounties

John E. Pederson	$28.00	
Harry A. Eastman	22.00	
Ray H. Skinner	10.50	
		$60.50

Vital Statistics

Harry A. Eastman, Town Clerk		$6.50

General Highway Expense

Summer Maintenance:		
Perley B. Eastman, Road Agent	$1,028.65	
Winter Maintenance:		
Perley B. Eastman, Road Agent	917.71	
		$1,946.36

Highway Department

Grafton tractor hire	$135.00	
Town truck insurance	39.75	
		$174.75

Libraries

James Clarke, Librarian		$30.00

Old Age Assistance

State of New Hampshire		$961.00

Patriotic Purposes

Melvin B. Eastman, Cemetery Agent, flags		$5.00

Cemeteries

Melvin B. Eastman, Cemetery Agent, care of cemeteries		$56.59

School Department

Ileen C. Robinson, Treasurer, (1947 dog tax)	$ 46.99	
Ileen C. Robinson, Treasurer, (Balance 47-48)	633.05	
Ileen C. Robinson, Treasurer, (Acct. of 48-49)	1,500.00	
		$2,180.04

Paid to Other Governmental Divisions

Harry S. Huckins, County Treasurer		$397.86

Discounts and Abatements

Melvin B. Eastman, Tax Collector		
(Discounts)	$170.08	
Abatements	16.80	
		$186.88

Miscellaneous

Reporter Press, printing	$122.37	
F. J. Shores, County Register	9.91	
D. L. Garrison, auto guide	4.50	
Herbert E. Brown, officers' bonds	15.00	
Ada M. Horner, Tax Coll. dues	2.00	
Hanover Typewriter Exchange	15.00	
Brown & Saltmarsh, Inc., tax book	8.10	
Sargent Bros., printing	11.50	
N. H. Tax Collectors Association	2.00	
C. R. Hardy, Town Clerk, Assn. dues	2.00	
Edson E. Eastman Co., printing	1.36	
		$193.74

Town Road Aid

T.R.A. (State of New Hampshire)		$200.92

Taxes Bought by Town

Melvin B. Eastman, Tax Collector		$55.40

Police Department

Chester C. Hammond, Constable		$5.00

Fire Department

Equipment	$ 2.06	
Town of Canaan, (two fires)	76.00	
		$78.06

Automobile Permits

Harry A. Eastman, Town Clerk		$41.00

Perambulating Town Lines

Harcourt W. Bull, Selectman		$50.25

Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region	$13.50
Grand Total	$7,529.37

ROAD AGENT'S REPORT

January 1, 1948 to January 1, 1949

General Expense of Highway Department.

Received on Orders of Selectmen		$1,028.65
Paid Perley B. Eastman	$228.00	
Harry A. Eastman	178.10	
David Eastman	21.45	
Milton A. Wilson	29.25	
Melvin B. Eastman	18.20	
F. C. Hammond & Son, bridge stringers and planks	135.70	
Verne Hines, sand	2.00	
Willis Webster, sand	1.00	
H. L. Webster & Sons, shovels and spikes	14.80	
Albert N. Pettes, sand	.60	
Earl Chellis, gravel	3.75	
Ray Road Equipment, culverts	168.48	
Walter C. Hammond, gravel	2.00	
Eastman Bros. Garage, gas, oil, labor, parts, tires, tubes	218.32	
Melvin B. Eastman, bridge stringers	7.00	
		$1,028.65

Snow Removal.

Received on orders of Selectmen		$917.71
Paid Perley B. Eastman	$297.78	
Harry A. Eastman	235.65	
David Eastman	4.55	
Milton A. Wilson	4.55	
Melvin B. Eastman	7.80	
R. C. Hazelton Co., Inc., parts for hydraulic lift	1.23	

Ray Road Equipment, snowplow shoes and blades	49.64	
Joe Cutting and Walter Gardner, plowing snow	20.00	
Texaco Filling Station, adj. on truck battery	3.11	
Eastman Bros. Garage, gas, oil, labor and parts	291.47	
Perley B. Eastman, freight on snow plow blades	1.93	
		$917.71

PERLEY B. EASTMAN, Road Agent.

Report of Trust Funds for the Town of Orange, N. H.

For the Year Ending December 31, 1948

Date of Creation	TRUST FUNDS—Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Bal. Income on Hand at Beginning of Year	Income During Year	Expended During Year	Bal. Incom on Hand End of Year
1915 Aug. 23	Hannah M. French Cemetery Fund	Amoskeag Svgs Bank	$200	2 1-2%	$75.71	$ 6.84	$10.00	$ 72.55
1917 May 2	Jennie B. French Cemetery Fund	" " "	200	"	95.54	7.39	5.00	97.93
1933 Mar. 28	Arthur A. Briggs Cemetery Fund	" " "	100	"	27.45	3.12	10.00	20.57
1943 August 9	Asa Hoyt Cemetery Fund	" " "	100	"	6.33	2.59	7.66	1.26
1945 Mar. 20	Fire Pump Fund (Cap. Res. Funds)	" " "	55.67	"	14.66	1.76	2.06	14.36
1934 Mar. 27	C. A. Huse Estate Cemetery Fund	N. H. Savings Bank	100	"	22.93	3.01	5.00	20.94

CERTIFICATE—This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

January 8, 1949

HARCOURT W. BULL
MELVIN B. EASTMAN } Trustees.

Report of the School District

SCHOOL DIRECTORY

ROBERT E. WENDELL	Moderator
ILEEN C. ROBINSON	Clerk
ILEEN C. ROBINSON	Treasurer
LEON WOODBURY	Auditor

School Board

MRS. THELMA HAMMOND	Term expires 1951
FREDERICK ROBINSON	Term expires 1950
MRS. LUCINDA WOODBURY	Term expires 1949

Superintendent of Schools
C. Maurice Gray

Attendance Officer
Frederick W. Robinson

School Nurse
Mrs. Phyllis Robertson, R.N.

FINANCIAL REPORT
of School Treasurer and School Board

Treasurer's Report

Summary:

Cash on hand 1947		$49.48
Received from Selectmen	$2,100.00	
Received from Selectmen, balance previous year	157.44	
Received from Selectmen, dog tax	63.13	
Received from State Treasurer, State Aid	1,866.48	
Received from all other sources	121.00	
		$4,308.05
Total amount available		$4,357.53

Less School Board orders paid	4,262.00
Balance on hand as of June 30, 1948	$95.53

ILEEN C. ROBINSON,
Treasurer.

Auditor's Certificate.

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Orange, of which the above is a true summary for the fiscal year ending June 30, 1948, and find them correct in all respects.

LEON WOODBURY. Auditor.

School Board's Report.

Receipts.

From Selectmen, appropriation	$2,100.00	
From Selectmen, balance previous year	157.44	
From Selectmen, dog tax	63.13	
From State Treasurer, state aid	1,866.48	
From all other sources	121.00	
Total Receipts		$4,308.05
Cash on hand June 30, 1947		49.48
Grand Total		$4,357.53

Auditor's Certificate.

This is to certify that I have examined the books and other financial records of the school board of Orange of which this is a true summary for the fiscal year ending June 30, 1948, and find them correrctly cast and properly vouched.

LEON WOODBURY, Auditor

DETAILED STATEMENT OF PAYMENTS
1947-48

Salaries District Officers:		
Thelma Hammond, School Board	$15.00	
Lucinda Woodbury, School Board	15.00	
Frederick Robinson, School Board	15.00	
Ileen Robinson, Clerk & Treasurer	18.00	
Leon C. Woodbury, Auditor	2.00	
		$65.00
Superintendent's Salary:		
Estelle Greenwood, Union Treasurer		$95.40
Truant Officer & Census:		
Frederick Robinson		$12.00
Expenses of Administration:		
Herbert Brown, Treasurer's bond	$ 5.00	
Estelle Greenwood, Union Treasurer	37.05	
Ileen Robinson, postage	2.52	
		$44.57
Teacher's Salary:		
Carrie Hawksley		$1,700.00
Text Books:		
Ginn & Co.	$ 4.75	
Row, Peterson & Co.	5.82	
Scott, Foresman & Co.	8.31	
Houghton, Mifflin Co.	15.53	
Rand, McNally Co.	22.68	
Charles Scribner's Sons	9.77	
The Grolier Society	6.40	
J. L. Hammett Co.	28.57	
American Book Co.	2.89	
The Davis Press Inc.	6.00	
Laidlaw Brothers	.46	
		$111.18
Scholars' Supplies:		
Edward E. Babb Co.	$10.63	
F. A. Owens Publishing Co.	3.00	

J. L. Hammett Co.	9.18	
Laidlaw Brothers	.91	
Ginn and Company	2.80	
Bristol School District	.44	
		$26.96
Other Expenses of Instruction:		
Musgrove Printing House		.30
Janitor Service:		
Carrie Hawksley		72.00
Fuel:		
Paul Gagnon, coal	$59.40	
F. C. Hammond & Son	30.00	
		$89.40
Water, Light and Janitor Supplies:		
White River Paper Co.	$38.69	
H. J. Follansbee Co.	.90	
		$39.59
Minor Repairs and Expenses:		
Kenneth Blanchard, welding	$ 1.00	
Ralph Peaslee, repairs	11.85	
Perley Eastman, cleaning chimney	3.00	
Herbert Hawksley, putting in wood	2.00	
Harold Joslyn, repairs & putting in wood	4.00	
		$21.85
Medical Inspection:		
Estelle Greenwood, Union Treasurer		$86.99
Transportation of Pupils:		
Thelma Hammond	$1,000.00	
James Daley	232.50	
		$1,232.50
High School Tuition:		
Canaan School District		527.88
Elementary School Tuition:		
Grafton School District		58.38

Per Capita Tax:	
F. Gordon Kimball, State Treasurer	78.00
Total Expenses	$4,262.00

Certificate.

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Public Laws 1926, chapter 68:22, and upon forms furnished by the State Tax Commission.

MRS. THELMA HAMMOND,
MRS. LUCINDA WOODBURY,
MR. FREDERICK ROBINSON,
School Board

GENERAL STATISTICS

Enrollment by Grades

Grades	1	2	3	4	5	6	7	8	Total
1947-48	3	0	4	3	2	2	3	1	18
1948-49	1	3	1	1	3	2	2	1	14

District Totals

	Av. Atd.	Av. Abs.	Av. Memb.	Pc. Atd.
1947-48	16.0	1.36	17.36	92.15
1948-49	12.61	.43	13.04	96

Tuition Pupils

Canaan High School — Rate $125.00

Carolyn Young (to Oct. 4)	Grade 9
David Eastman	11
Herbert Hawksley (from Oct. 25)	11
Milton Wilson	11

Grafton School District — Rate $50.00

Paul Daley	Grade 5
James Daley	7

SCHOOL CALENDAR
1949-50

Open	Sept. 7
Close	Dec. 23
Open	Jan. 3
Close	Feb. 17
Open	Feb. 27
Close	Apr. 14
Open	Apr. 24
Close	June 13

Due to days of no school because of weather conditions it is probable that more days of the week of June 12 will be used.

Days out: May 30: Nov. 11, Nov. 24, 25. Single sessions Nov. 23, Dec. 23.

Total number of days required by state board is 180 including 3 for institutes and conventions, and up to 5 for workshops.

Pupils may enter the first grade provided they are 6 before January 1.

Vaccination is required by State law unless child has written excuse from doctor.

Comparative Budgets

	Budget 1947-48	Spent 1947-48	Budget 1948-49	Estimate 1949-50
Salaries of district officers	$ 65.00	$ 65.00	$ 65.00	$ 65.00
Superintendent's salary	80.00	95.40	110.00	135.00
Truant Officer and census	10.00	12.00	15.00	15.00
Expenses of administration	50.00	44.57	70.00	70.00
Teacher's salary	1,700.00	1,700.00	1,700.00	1,700.00
Text books	45.00	111.18	50.00	50.00
Scholars' supplies	50.00	26.96	60.00	60.00
Other exps. of instruction	5.00	.30	5.00	10.00
Janitor service	72.00	72.00	72.00	72.00
Fuel	100.00	89.40	100.00	100.00
Light and janitor supplies	35.00	39.59	50.00	50.00
Minor repairs and expenses	50.00	21.85	50.00	50.00
Medical supervision	65.00	86.99	90.00	100.00
Transportation of pupils	1,000.00	1,232.50	1,450.00	1,450.00

High school tuition	750.00	527.88	450.00	900.00
Elementary tuition		58.38	100.00	160.00
Other special activities	10.00		10.00	10.00
Per capita tax	78.00	78.00	42.00	50.00
Insurance and other charges	5.00		6.00	6.00
New equipment	5.00		10.00	40.00
Totals	$4,175.00	$4,262.00	$4,505.00	$5,093.00

School Board's Estimate for 1949-50
School District of Orange

DETAILED STATEMENT OF EXPENDITURES

Support of Schools:		
Teachers' salaries	$1,700.00	
Text books	50.00	
Scholars' supplies	60.00	
Other expenses of instruction	10.00	
Janitor service	72.00	
Fuel	100.00	
Water, light and janitor supplies	50.00	
Minor repairs and expenses	50.00	
Health supervision	100.00	
Transportation of pupils	1,450.00	
Payment of elementary tuitions	160.00	
Other special activities	10.00	
		$3,812.00
Other Statutory Requirements:		
Salaries of District officers	$ 65.00	
Truant officer and school census	15.00	
Payment of tuition in high schools	900.00	
Superintendent's salary	135.00	
Per Capita tax	50.00	
Other obligations of the District	116.00	
		$1,281.00
Total Amount Required to Meet School Board's Budget		$5,093.00

Estimated Income of District

Balance June 30, 1949 (Estimate)	$ 300.00	
State aid	1,612.02	
Dog tax	40.00	
Elementary tuition	100.00	
		$2,052.02
To be assessed		$3,040.98

THELMA HAMMOND,
LUCINDA WOODBURY,
FREDERICK ROBINSON,
School Board.

Superintendent's Report, 1948-49

Teacher Training. During the past two years considerable work has been done by the teachers to improve their teaching. Two elementary workshops under the supervision of the State Board of Education have been held. One of these was in the field of social studies and the last one on art. These were very well conducted by the state staffs and the response of the teachers very fine. The first one of these "broke the ice" and the desire of the teachers to do more for their pupils then took the form of taking extension courses during the winter, and summer courses later, and again this winter by more extension courses with teachers in Canaan traveling to Tilton once a week to attend a course sponsored by Plymouth Teachers' College. It has been impossible for all teachers to take summer or extension courses because of varying circumstances but the general response has been encouraging. It is hoped that this trend will continue and increase in participation as the good results are discussed by teachers themselves. Bridgewater and Danbury school boards have paid part of the costs of summer sessions. This is an increasing tendency, particularly where no salary schedule exists

which often makes salary increases based in part on extra study. Bristol joined with Tilton and Belmont in a high school workshop which was most challenging and thought provoking but was of such a nature that time is needed to properly evaluate the content and to make haste slowly in curriculum revision and methods of teaching. The greatest value of all of these devices has been to renew the individual's desire to learn more about teaching and youngsters so that each pupil may be better taught. It might not be wrong here to point out that the higher level of pay of teachers may be in part a contributing factor of self-improvement.

Critical Shortage of Elementary Teachers. Much has been written on local, state, and national levels on the critical shortage of elementary teachers. It is not a local problem but a national one due to become more acute, as the pre-school youngsters pour into the elementary schools, requiring many more teachers in this field. To be perfectly frank about the whole thing anyone belittling this situation is ill informed, to say the least. Often there are good teachers living in an area who will or can not teach for one reason or another. For all practical purposes they don't exist. There are always some on the spring lists of teachers who are looking for a job every year. Perhaps the best indication of the shortage is the fact that a city superintendent will write in to a teachers' college and offer to take sight unseen the whole graduating class. It is my firm belief that teachers well qualified with either successful teaching experience or bright prospects of the same will remain in critical supply for 10-15 years at least, and this in spite of the fact that school men throughout the nation are devoting much thought and time to easing the situation.

Increasing Costs. A 10% increase in costs of supplies, books, etc., seems to be the general opinion. This might well include fuel, telephone rates, etc. It is diffi-

cult to see how these costs will drop and level off in the near future. Structural costs are out of sight and will remain there as long as defense and housing demands remain as much in demand as at present. Department of Labor cost of living indexes show about 16% rise in the last two years with only slight drops in some items during the past few months.

The Tax Burden. The property tax still bears the heavy part of all costs on the local levels including school and town expenses. In spite of conservative evaluations the property tax is a major item, and is bearing a load all out of proportion to its capacity. New Hampshire tax laws need careful study and revision not only to relieve the property tax but to absorb increased costs of items over which we locally have no control. When we see and hear the need of new buildings, when we know that there will literally be millions more in our schools soon, we begin to raise our eyebrows less at the thought of more state and federal aid, both branches of government having sources of tax monies not taxable at the local level. The consumer will pay in the end, but all people do not consume the same things, and much wealth in the U. S. may be found which is not real estate. The tax problem will be one we should all follow in the legislature, which will be in session by the time this in print.

Tuition Charges. There seems to be a general misunderstanding of tuition charges and since all towns are either on the receiving or paying end of this proposition it would seem well to explain some phases of this. A school district may charge a high school tuition up to its average cost of instruction provided this cost is lower than the state average. In case its costs are greater it may charge the state average. In figuring the costs either locally or on the state level four items in the budget are counted: 1) Teachers' Salaries; 2) Text Books; 3) Scholars Supplies; 4) Other Expenses of Instruc-

tion. The total of these costs divided by the average membership for the same year gives the cost of instruction. In past years most places have charged a figure well under this. However, with increasing costs in these items there is a strong trend throughout the state to charge the actual amount spent especially now that state aid is mostly based on equalized evaluation of property. Obviously there are other costs such as heat, lights, janitor service, minor repairs and expenses, other special activities, insurance, new equipment and alterations of old buildings, which are a part of overall costs. On a contractural basis a school district might charge another district a per pupil charge for these items. Few districts do so however. It should be pointed out that this era may be slowly drawing to a close, especially where new building construction is contemplated either to take care of increased enrollments, or to offer a better educational program. Building costs are so prohibitive that few, if any, of the districts maintaining high schools can build on any basis other than charging a rate to cover everything including capital improvements and interest, or on a cooperative basis with other towns taking advantage of present or future laws.

StateLegislation. There will be bills introduced in the general court which will have far reaching effects in N. H. whether or not they become laws. At this point all we can do is suggest that they get our best study and considered action. This is our legislature and "We Are The People."

Respectfully submitted,
C. Maurice Gray, Supt.

Births Registered in the Town of Orange, N. H., for the Year Ending December 31, 1948

Date. 1948	Place of Birth	Name of Child (if any)	Sex and Condition: Male	Sex and Condition: Female	Sex and Condition: Living or Stillborn	Sex and Condition: No. of Child	Sex and Condition: Color	Name of Father	Maiden Name of Mother	Residence of Parents	Place of Birth: Father	Place of Birth: Mother
1947 June 1	Lebanon	Chester G. Smith	M		Living	1	White	Gordon L. Smith	Evelyn B. Hammond	Orange	St.J'hnsb'ryVt	Orange
1948 Jne. 18	"	Ev'lyn R. H'mm'nd		F		1		Ches. C. Hammond	Cecila F. Pinard	"	Orange	Concord
July 28	"	Lyle K. Smith	M			2		Gordon L. Smith	Evelyn B. Hammond	"	St.J'hnsb'ryVt	Orange
Aug. 30	Hanover	Carol A. Eastman		F		2		Archi' W. Eastman	Ada M. Dodge	"	Orange	Lisbon

I hereby certify that the above return is correct according to the best of my knowledge and belief.

HARRY A. EASTMAN, Town Clerk.

Marriages Registered in the Town of Orange, N. H., for the Year Ending December 31, 1948

Date. 1948	Place of Marriage	Name and Surname of Groom & Bride	Residence of each at time of Marriage	Age in Years	Color	Occupation of Groom and Bride	Place of Birth of Each	Name of Parents	Name, Residence and Official Station of Person by whom Married
1947 Dec. 25	W.Leban'n	Edward Lary	Canaan	20	White	Lumberman	Canaan	Asa C. Lary Annie M. Sanborn	Arthur J. Purdy, Minister of the Gospel West Lebanon, N. H.
		Jacqueline A. Collins	Orange	18		At Home	Boston, Mass.	George F. Collins Mabel I. Holt	
1948 Mar. 7	Orange	Nath'n F. Harpootlian	"	20		Clothing Store	Camden, N. J.	Gayan H. H'rpo'tlian Florence Smith	Harold C. Johnson, Minister of the Gospel, Enfield, N. H.
		Dorothy M. Woodbury	Orange	21		At Home	Boston, Mass.	Leon W. Woodbury Lucinda R. Eastman	

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

HARRY A. EASTMAN, Town Clerk

Deaths Registered in the Town of Orange for the Year Ending December 31, 1948

Date 1948	Place of Death	Name and Surname of the Deceased	Age Years	Age Months	Age Days	Place of Birth	Sex & Condition Male	Sex & Condition Female	Sex & Condition Color	Sex & Condition Single, Married or Widowed	Occupation	Name of Father	Maiden Name of Mother
Jan. 11	N'wLond'n	Edward Cyrus Farr	82	8	18	Littleton	M		White	Married	Farmer	John W. Farr	Wilda Lane
Feb. 10	Orange	Florence N. Buby	93	1	8	Guysborough, NovaS.		F		Widow'd	Retired	William S. Scott	Elizabeth Hart
Mar. 8	Hanover	Mabel Irene Collins	67	9	23	East Plainfield		F		Married	Housewife	James Holt	Lina Talbert
Apr. 12	Orange	May E. Pettes	71			Nottingham, Eng.		F		"	"	Harry Gamble	—— Radford
July 21	W'ylnd Ms	Doris Hattie Young	40	9	30	Orange		F		"	"	Melvin Eastman	Daisy B. Cate
Oct. 31	Lebanon	Addie L. Batchelder	80	1	18	Orange		F		Widow'd	Housekeeper	Admeron Martin	Hannah Gordon
Dec. 27	Orange	Mary Rogers	66	9	15	Stockbridge, Vt.		F		"	"	Lucian Barnes	Mary Russell

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

HARRY A. EASTMAN, Town Clerk